

# STAFF PAPER

**September 2015**
**IASB Meeting**

Project	Disclosure Initiative		
Paper topic	Cover paper		
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**Purpose of this meeting**

1. At this meeting we are planning to discuss topics relating to the proposed amendments to IAS 7 *Statement of Cash Flows* and the Principles of Disclosure research project in the Disclosure Initiative.
2. This paper describes:
  - (a) the papers for this meeting; and
  - (b) next steps.

**Papers for this meeting**

3. The papers that we would like to discuss at this meeting are summarised in the following table.

Agenda Paper	Title
11	Cover paper
11A	Drafting of disclosure requirements—Cover Paper
11B	Chapter [x]—Approach to drafting disclosure requirements
11C	Amendments to IAS 7—Cover Paper

11D	Amendments to IAS 7— Reconciliation of liabilities arising from financing activities
11E	Amendments to IAS 7—Cash restrictions (disincentives)

**Next steps**

4. In October 2015 we plan to bring a paper as part of the Principles of Disclosure project to summarise the due process steps and to request permission to ballot a Discussion Paper.